

Maine Revised Statutes
Title 36: TAXATION
Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

§178. PRIORITY OF TAX

Whenever the estate of a deceased person liable for any tax is insufficient to pay all the debts owed by the decedent or whenever the estate and effects of an absconding, concealed or absent person liable for any tax are levied upon by process of law, the tax, together with interest attaching thereto, must be first settled. This section may not be construed to give the State a preference over any recorded lien that attached prior to the date when the tax became due. [2005, c. 218, §7 (NEW).]

SECTION HISTORY

2005, c. 218, §7 (NEW).

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